

Idaho Tax Rates & History of Changes

Sales Tax	Rate
Jul 1965 - Feb 1983	3.0%
Mar 1983 - May 1983	4.0%
Jun 1983 - Jun 1984	4.5%
Jul 1984 - Mar 1986	4.0%
Apr 1986 - May 2003	5.0%
May 2003 - June 2005	6.0%
July 2005 to present	5.0%

Personal Income Tax	Rate			
Actual brackets indexed for inflation since 2001**	Jan 1972 through Dec 1986*	Jan 1987 through Dec 1999	Jan 2000 through Dec 2000	Jan 2001 through present
1st 1,000	2.0%	2.0%	1.9%	1.6%
2nd 1,000	4.0%	4.0%	3.9%	3.6%
3rd 1,000	4.5%	4.5%	4.4%	4.1%
4th 1,000	5.5%	5.5%	5.4%	5.1%
5th 1,000	6.5%	6.5%	6.4%	6.1%
excess of 5,000	7.5%			
next 2,500		7.5%	7.4%	7.1%
next 12,500		7.8%	7.7%	7.4%
excess of 20,000		8.2%	8.1%	7.8%

**Also eliminated the federal tax deduction.*

*** Double for married individuals filing jointly.*

Corporate Income Tax	Rate
1972 through 1980	6.5%
1981 through 1982	6.5 + .2% franchise tax up to \$250,000
1983 through 1986	7.7%
1987 through 2000	8.0%
2001 and forward	7.6%

Insurance Premium	Rate
Jul 1977 - Dec 1986	3.0%
Jan 1987 - Dec 1987	3.3%
Jan 1988 - Dec 1994	3.0%
Jan 1995 - Dec 2004	2.75%
Jan 2005 to Jan 2010	gradual decrease from 2.75% to 1.5%